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Joseph H. Neiman

ATTORNEY AT LAW
39 HUDSON STREET
HACKENSACK, NEW JERSEY 07601

TEL: (201) 487-0061 FAX: (201) 883-0767

MEMBER NJ & NY BAR E-MAIL: J.NEIMAN@VERIZON.NET

NEW YORK OFFICE

October 22, 2010

179-36 80 TH ROAD JAMAICA ESTATE, NEW YORK 11432

VIA FEDERAL EXPRESS

Honorable Robert E. Gerber United States Bankruptcy Judge United States District Court Southern District of New York Bankruptcy Court Building 1 Bowling Green Room 621 New York, New York 10004

RE: In re Motors Liquidation Company, et als. Civil Action No. 09-50026 (REG)

Dear Judge Gerber:

This office represents John Pierro, whose claim number is identified as 69842. Please accept this letter in lieu of a more formal response to Motors Liquidation Company's Eighty-Ninth Omnibus Objection to Claims. In the first place, it should be noted that claimant John Pierro disputes the position that the claim was submitted late. Said claim was not submitted late and was submitted on time. Furthermore, the motion does not even elude to what date movant claims Pierro's claim was in fact filed. Was it received one day after the bar date, 5 days, or a hundred days. In order to properly respond to movant's motion, claimant at least needs to know what date movant claims said claim was filed.

Respectfully Yours,

Joseph H. Neiman

JHN:djb

Cc: See attached service list letters to Judges\US Bankruptcy Judge.Pierro

Service List

Weil, Gotshal & Manges LLP

Attorney for Debtors

767 Fifth Avenue

New York, New York 10153

Attention: Harvey R. Miller, Esq.

Stephen Karotkin, Esq.

Joseph H. Smolinsky, Esq.

Motors Liquidation Company

Debtor

500 Renaissance Center, Site 1400

Detroit, Michigan 48243

Attention: Ted Stenger

General Motors, LLC 400 Renaissance Center Detroit, Michigan 48265 Attention: Lawrence S. Buonomo, Esq.

Cadwalader, Wickersham & Taft LLP
Attorneys for the United States Department of the Treasury
One World Financial Center
New York, NY 10281
Attention: John J. Rapisardi, Esq.

The United States Department of the Treasury 1500 Pennsylvania Avenue NW, room 2312 Washington, D.C. 20220 Attention: Joseph Samarias, Esq.

Jennifer Sharret, Esq.

Vedder Price, P.C.

Attorneys for Export Development Canada
1633 Broadway, 47th floor
New York, NY 10019

Attention: Michael J. Edelman, Esq. and Michael L. Schein, Esq.

Kramer Levin Naftalis & Frankel LLP
Attorneys for the statutory committee of unsecured creditors
1177 Avenue of the Americas
New York, NY 10036
Attention: Thomas Moers Mayer, Esq.
Robert Schmidt, Esq.
Lauren Macksoud, Esq.

Office of the United States Trustee For the Southern District of New York 33 Whitehall Street, 21st Floor New York, NY 10004 Attention: Tracy Hope Davis, Esq.

U.S. Attorney's Office Southern District of New York 86 Chambers Street Third Floor New York, NY 10007 Attention: David S. Jones, Esq. and Natalie Kuehler, Esq.

Caplin & Drysdale, Chartered

Attorneys for the Official Committee of unsecured Creditors holding asbestos-related claims

375 Park Avenue, 35th flor New York, NY 10152-3500

Attention: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.

Caplin & Drysdale, Chartered
Attorneys for the Official Committee of Unsecured Creditors
holding asbestos-related claims
One Thomas Circle, N.W.
Suite 1100
Washington, DC 20005

Attention: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.

Attention: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.

Stutzman, Bromberg, Esseman & Plifka
Attorneys for Dean M. Trafelet in his capacity as the legal representative for tuture
asbestos personal injury claimants
2323 Bryan Street, Suite 2200
Dallas, Texas 75201